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Dated: June 28, 2005

Signature: _____

(Michael R. Hull)

Docket No.: 27581/99795A
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Robert C. Gibson et al.

Allowed: June 20, 2005

Application No.: 10/692,395

Confirmation No.: 8462

Filed: October 23, 2003

Art Unit: 3682

For: BELT DAMPER

Examiner: Marcus Charles

**COMMENTS ON STATEMENT OF REASONS
FOR ALLOWANCE UNDER 37 CFR §1.104(E)**

MS Issue Fee
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In addition to the reasons for allowance set forth in the allowance papers that were mailed in connection with the present application, it is respectfully submitted that the claims are allowable for the additional reasons that the invention defined by the language of the claims is neither anticipated by, nor would have been obvious when taken as a whole in view of, the art of record.

Dated: June 28, 2005

Respectfully submitted,

By _____

Michael R. Hull

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